



3015 (02-09-04)

ANNUAL REPORT

OF

Name: YORKVILLE WATER UTILITY DISTRICT #1

Principal Office: 720 MAIN STREET
P.O. BOX 15
UNION GROVE, WI 53182

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JUDY AIMONE of
(Person responsible for accounts)

YORKVILLE WATER UTILITY DISTRICT #1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/15/2003
(Signature of person responsible for accounts)	(Date)

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: YORKVILLE WATER UTILITY DISTRICT #1**Utility Address:** 720 MAIN STREET

P.O. BOX 15

UNION GROVE, WI 53182

When was utility organized? 7/26/1993**Report any change in name:****Effective Date:****Utility Web Site:** twnyorkville@plazaearth.com

Utility employee in charge of correspondence concerning this report:

Name: MS JUDY AIMONE**Title:** CLERK/TREASURER**Office Address:**

720 MAIN STREET

P.O. BOX 15

UNION GROVE, WI 53182

Telephone: (262) 878 - 2123**Fax Number:** (262) 878 - 1680**E-mail Address:** twnyorkville@plazaearth.com

Individual or firm, if other than utility employee, preparing this report:

Name: KAREN S. HALL**Title:** CPA**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pwrome@elknet.net

President, chairman, or head of utility commission/board or committee:

Name: MR. JAMES MOYER**Title:** PRESIDENT**Office Address:**

720 MAIN STREET

P.O. BOX 15

UNION GROVE, WI 53182

Telephone: (262) 878 - 2123**Fax Number:** (262) 878 - 1680**E-mail Address:** twnyorkville@plazaearth.com

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: PATRICK W. ROMENESKO**Title:** CPA/SHAREHOLDER**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pwrrome@elknet.net**Date of most recent audit report:** 2/28/2003**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR GARY W HANSON**Title:** UTILITIES MANAGER**Office Address:**

720 MAIN STREET

P.O. BOX 15

UNION GROVE, WI 53182

Telephone: (262) 878 - 2123**Fax Number:** (262) 878 - 1680**E-mail Address:** garyhanson@earthtech.com

Name of utility commission/committee: YORKVILLE WATER UTILITY COMMISSION

Names of members of utility commission/committee:

MR BARNEY BARBER

MR TERRENCE J MCMAHON

MR JAMES E MOYER, PRESIDENT

MR KEVIN WHITLEY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	175,759	167,982	1
Operating Expenses:			
Operation and Maintenance Expense (401)	45,994	59,524	2
Depreciation Expense (403)	39,388	39,325	3
Amortization Expense (404)	0	0	4
Taxes (408)	13,127	12,726	5
Total Operating Expenses	98,509	111,575	
Net Operating Income	77,250	56,407	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	77,250	56,407	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,872	14,153	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	11,872	14,153	
Total Income	89,122	70,560	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	89,122	70,560	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,875	23,415	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	(1,815)	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	20,875	21,600	
Net Income	68,247	48,960	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	24,944	(24,016)	19
Balance Transferred from Income (433)	68,247	48,960	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	93,191	24,944	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	3,453	4
INTEREST ON SPECIAL ASSESSMENTS	8,419	5
Total (Acct. 419):	11,872	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	175,759	0	0	0	175,759	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	175,759	0	0	0	175,759	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,980,314	1,978,470	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	283,782	244,394	2
Net Utility Plant	1,696,532	1,734,076	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	129,244	147,708	6
Special Funds (125)	0	0	7
Total Other Property and Investments	129,244	147,708	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	13,006	15,055	8
Temporary Cash Investments (132)	252,582	161,329	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,087	12,244	11
Other Accounts Receivable (143)	2,605	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	105,083	110,823	14
Materials and Supplies (150)	1,256	1,256	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	389,619	300,707	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,215,395	2,182,491	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	51,987	51,987	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	93,191	24,944	23
Total Proprietary Capital	145,178	76,931	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	833,810	869,985	26
Total Long-Term Debt	833,810	869,985	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,656	1,229	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	12,000	12,000	31
Interest Accrued (237)	16,682	18,120	32
Other Current and Accrued Liabilities (238)	1,450	1,107	33
Total Current and Accrued Liabilities	31,788	32,456	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	8,667	8,667	36
Total Deferred Credits	8,667	8,667	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,195,952	1,194,452	38
Total Liabilities and Other Credits	2,215,395	2,182,491	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,980,314	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	1,980,314	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	283,782	0	0	0	9
Total Accumulated Provision	283,782	0	0	0	
Net Utility Plant	1,696,532	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	244,394				244,394	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,388				39,388	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
Total credits	39,388	0	0	0	39,388	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	0	0	0	0	0	19
Balance End of Year	283,782	0	0	0	283,782	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,256	1,256	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	1,256	1,256	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	51,987	1
Changes during year (explain):		
NONE	0	2
Balance end of year	51,987	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1994 State Trust Fund Loan #2	08/24/1994	03/15/2004	4.50%	165,762	1
2000 BANK LOAN PAYABLE	10/23/2000	03/01/2010	5.20%	147,708	2
County of Racine-Note	03/14/1994	03/15/2004	4.50%	399,999	3
1994 State Trust Fund Loan #1	10/19/1994	03/15/2004	4.50%	120,341	4
Total for Account 224				833,810	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	12,000	1
Accruals:		
Charged water department expense	13,127	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	13,127	
Taxes paid during year:		
County, state and local taxes	12,000	6
Social Security taxes	904	7
PSC Remainder Assessment	223	8
Other (explain):		
NONE	0	9
Total payments and other debits	13,127	
Balance end of year	12,000	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1994 State Trust Fund Loan #1	4,585	5,483	5,751	4,317	3
1994 State Trust Fund Loan #2	6,315	7,553	7,921	5,947	4
BANK LOAN PAYABLE	7,220	7,839	8,641	6,418	5
Subtotal	18,120	20,875	22,313	16,682	
Notes Payable (231)					
NONE	0	0	0	0	6
Subtotal	0	0	0	0	
Total	18,120	20,875	22,313	16,682	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,194,452	0	0	0	0	1,194,452	1
Add credits during year:							
For Services	1,500	0	0	0	0	1,500	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	1,195,952	0	0	0	0	1,195,952	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	129,244	2
Total (Acct. 124):	129,244	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,087	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	15,087	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
MISC INSURANCE PROCEEDS RECEIVED IN JAN FOR DEC REPAIRS	2,605	11
Total (Acct. 143):	2,605	
Receivables from Municipality (145):		
AMOUNT DUE FOR PUBLIC FIRE PROTECTION	78,200	12
SPECIAL ASSESSMENTS PLACED ON THE 2002 TAX ROLL-PRINCIPAL	18,464	13
SPECIAL ASSESSMENTS PLACED ON THE 2002 TAX ROLL-INTEREST	8,419	14
Total (Acct. 145):	105,083	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	17
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
2003 PREPAID RENTAL INCOME FOR CELLULAR TOWER RENTAL	8,667	19
Total (Acct. 253):	8,667	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,979,392	0	0	0	1,979,392	1
Materials and Supplies	1,256	0	0	0	1,256	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	264,088	0	0	0	264,088	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	1,195,202	0	0	0	1,195,202	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	521,358	0	0	0	521,358	
Net Operating Income	77,250	0	0	0	77,250	8
Net Operating Income as a percent of						
Average Net Rate Base	14.82%	N/A	N/A	N/A	14.82%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	51,987	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	59,067	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	111,054	
Net Income		
Net Income	68,247	5
Percent Return on Proprietary Capital	61.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

One new 1" service was contributed by a customer.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	150,759	1
Total Sales of Water	150,759	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	25,000	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	25,000	
Total Operating Revenues	175,759	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	32,812	5
General Operating Expenses (680-690)	13,182	6
Total Operation and Maintenance Expenses	45,994	
Other Operating Expenses		
Depreciation Expense (403)	39,388	7
Amortization Expense (404)	0	8
Taxes (408)	13,127	9
Total Other Operating Expenses	52,515	
Total Operating Expenses	98,509	
NET OPERATING INCOME	77,250	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	7	676	1,109	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	7	676	1,109	
Metered Sales to General Customers (461)				
Residential	0	0	0	4
Commercial	14	12,912	41,124	5
Industrial	1	1,946	5,092	6
Total Metered Sales to General Customers (461)	15	14,858	46,216	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		78,200	8
Other Sales to Public Authorities (464)	0	0	0	9
Sales to Irrigation Customers (465)	1	27,195	25,234	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	24	42,729	150,759	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	78,200	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	78,200	
Forfeited Discounts (470):		
Customer late payment charges	0	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
TOWER RENTAL FOR CELLULAR DISH	25,000	8
Total Other Water Revenues (474)	25,000	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,577	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	13,500	3
Chemicals (630)	2,287	4
Supplies and Expenses (640)	3,133	5
Repairs of Water Plant (650)	1,315	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	32,812	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	475	8
Office Supplies and Expenses (681)	2,921	9
Outside Services Employed (682)	6,187	10
Insurance Expense (684)	3,500	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	99	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	13,182	
Total Operation and Maintenance Expenses	45,994	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		12,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
Net property tax equivalent		12,000	
Social Security		904	3
PSC Remainder Assessment		223	4
Other (specify): NONE			5
Total tax expense		13,127	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215630				3
County tax rate	mills		6.612240				4
Local tax rate	mills		2.545450				5
School tax rate	mills		17.400500				6
Voc. school tax rate	mills		1.677190				7
Other tax rate - Local	mills		1.878510				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.329520				10
Less: state credit	mills		1.791412				11
Net tax rate	mills		28.538108				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.545450				14
Combined School Tax Rate	mills		19.077690				15
Other Tax Rate - Local	mills		1.878510				16
Total Local & School Tax	mills		23.501650				17
Total Tax Rate	mills		30.329520				18
Ratio of Local and School Tax to Total	dec.		0.774877				19
Total tax net of state credit	mills		28.538108				20
Net Local and School Tax Rate	mills		22.113526				21
Utility Plant, Jan. 1	\$	1,978,470	1,978,470				22
Materials & Supplies	\$	1,256	1,256				23
Subtotal	\$	1,979,726	1,979,726				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,979,726	1,979,726				26
Assessment Ratio	dec.		0.908743				27
Assessed Value	\$	1,799,062	1,799,062				28
Net Local & School Rate	mills		22.113526				29
Tax Equiv. Computed for Current Year	\$	39,784	39,784				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	12,000					32
Tax equiv. for current year (see note 6)	\$	12,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	144,533	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	127,621	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	2,525	0	20
Total Pumping Plant	274,679	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	3,060	0	23
Total Water Treatment Plant	3,060	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,000	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	144,533	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	127,621	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	2,525	20
Total Pumping Plant	0	0	274,679	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	3,060	23
Total Water Treatment Plant	0	0	3,060	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	10,000	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	759,665	0	26
Transmission and Distribution Mains (343)	809,631	0	27
Fire Mains (344)	0	0	28
Services (345)	19,757	1,500	29
Meters (346)	12,125	344	30
Hydrants (348)	68,008	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,679,186	1,844	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	1,413	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	20,132	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	21,545	0	
Total utility plant in service directly assignable	1,978,470	1,844	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,978,470	1,844	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	759,665	26
Transmission and Distribution Mains (343)	0	0	809,631	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	21,257	29
Meters (346)	0	0	12,469	30
Hydrants (348)	0	0	68,008	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	0	1,681,030	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	1,413	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	20,132	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	21,545	
Total utility plant in service directly assignable	0	0	1,980,314	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	0	0	1,980,314	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	1,208	1,208	1
February	0	0	1,003	1,003	2
March	0	0	846	846	3
April	0	0	1,245	1,245	4
May	0	0	1,247	1,247	5
June	0	0	5,575	5,575	6
July	0	0	14,991	14,991	7
August	0	0	10,555	10,555	8
September	0	0	6,794	6,794	9
October	0	0	2,786	2,786	10
November	0	0	1,313	1,313	11
December	0	0	1,425	1,425	12
Total annual pumpage	0	0	48,988	48,988	
Less: Water sold				42,729	13
Volume pumped but not sold				6,259	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				1,500	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				1,500	19
Volume pumped but unaccounted for				4,759	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,189	23
Date of maximum: 7/19/2002					24
Cause of maximum:					25
Golf course irrigation					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/1/2002					27
Total KWH used for pumping for the year				170,840	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
IVES GROVE GOLF COURSE	Ke-21	1,700	12	950,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP #1			1
Location	WELL #1			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	GOULDS			5
Year Installed	1994			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	790			8
Pump Motor or Standby Engine Mfr	U.S. MOTORS			10
Year Installed	1994			11
Type	ELECTRIC			12
Horsepower	220			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	LE WATER UTILITY TOWER			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			4
				5
Year constructed	1994			6
				7
Primary material (earthen, steel, concrete, other)	STEEL			8
				9
Elevation difference in feet (See Headnote 3.)	138			10
				11
Total capacity in gallons (actual)	750,000			12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	N			24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	42	0	0	0	42
M	S	8.000	2,719	0	0	0	2,719
M	D	12.000	11,672	0	0	0	11,672
M	D	16.000	550	0	0	0	550
Total Within Municipality			14,983	0	0	0	14,983
Total Utility			14,983	0	0	0	14,983

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	2	1	0	0	3	0	1
P	1.500	1	0	0	0	1	0	2
P	2.000	2	0	0	0	2	0	3
P	4.000	1	0	0	0	1	0	4
P	6.000	2	0	0	0	2	0	5
P	8.000	7	0	0	0	7	0	6
Total Utility		15	1	0	0	16	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1	0	0	0	1	0	1
0.750	1	0	0	0	1	0	2
1.000	1	1	0	0	2	0	3
1.500	3	0	0	0	3	0	4
2.000	8	1	0	0	9	3	5
2.500	1	0	0	0	1	0	6
3.000	2	0	0	0	2	1	7
6.000	1	0	0	0	1	0	8
Total:	18	2	0	0	20	4	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	1	0	0	0	0	1	1
0.750	0	0	0	0	1	0	1	2
1.000	0	2	0	0	0	0	2	3
1.500	0	3	0	0	0	0	3	4
2.000	0	8	0	0	0	1	9	5
2.500	0	0	0	0	1	0	1	6
3.000	0	1	1	0	0	0	2	7
6.000	0	0	0	1	0	0	1	8
Total:	0	15	1	1	2	1	20	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	33	0	0	0	33	2
Total Fire Hydrants	33	0	0	0	33	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	33
Number of distribution system valves end of year:	54
Number of distribution valves operated during year:	54

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Salaries and Wages (600) The utility eliminated one part-time position during 2002.

Fuel or Power Purchased for Pumping (620) More water was pumped due to an increase in usage.

Repairs of Water Plant (650) The utility cleaned the water tower and did miscellaneous repairs during 2001.

Outside Services Employed (682) All utility water system maps were updated by the engineering firm in 2001.

Property Tax Equivalent (Water) (Page W-07)

The Town of Yorkville has approved a resolution which authorizes a lower tax equivalent. This resolution is on file with the Public Service Commission.

Water Services (Page W-16)

The (1) new service was installed by the customer's contractor.
